

**Distribution of American Opportunity Tax Credit by State**  
**Tax Year 2012**

State	American Opportunity Tax Credit		
	Number of Families (thousands)	Amount of Credit (\$millions)	Average Credit (\$)
Alabama	144	242	1,685
Alaska	20	44	2,188
Arizona	181	289	1,598
Arkansas	53	75	1,431
California	1,210	1,872	1,547
Colorado	151	295	1,952
Connecticut	127	256	2,018
Delaware	35	63	1,817
District of Columbia	18	22	1,257
Florida	782	1,223	1,564
Georgia	372	611	1,641
Hawaii	44	77	1,749
Idaho	56	100	1,791
Illinois	425	794	1,867
Indiana	196	343	1,747
Iowa	95	182	1,926
Kansas	80	141	1,768
Kentucky	125	214	1,706
Louisiana	143	231	1,617
Maine	40	74	1,844
Maryland	187	344	1,841
Massachusetts	213	425	1,996
Michigan	335	612	1,829
Minnesota	201	377	1,874
Mississippi	82	127	1,547
Missouri	206	361	1,755
Montana	26	44	1,718
Nebraska	55	99	1,804
Nevada	67	112	1,670
New Hampshire	34	58	1,712
New Jersey	319	567	1,778
New Mexico	54	68	1,268
New York	677	1,256	1,854
North Carolina	265	444	1,676
North Dakota	17	25	1,465
Ohio	372	688	1,850
Oklahoma	79	126	1,609
Oregon	128	212	1,651
Pennsylvania	372	742	1,993
Rhode Island	36	68	1,921
South Carolina	119	203	1,698
South Dakota	24	45	1,882
Tennessee	188	309	1,646
Texas	851	1,368	1,608
Utah	119	198	1,666
Vermont	15	29	1,882
Virginia	245	450	1,836
Washington	208	347	1,665
West Virginia	30	48	1,599
Wisconsin	183	371	2,025
Wyoming	16	19	1,187
Other	22	30	1,396
<b>All</b>	<b>10,039</b>	<b>17,319</b>	<b>1,725</b>

Notes:

The sum of all families and all credits do not add to the total due to rounding.

